

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Abandonment/Foreclosure			X	544	
Abroad, US Citizens and Residents			X	593	
Accelerated Death Benefits			X	559	
Accident and health plans			X	535	
Accident Insurance, Medical Expense		X		502	Sch. A
Accountable and Non-Accountable Plans (Employee Business Expense)			X	463	
Accounting Methods and Periods			X	538	
Accrual Method			X	538	
Actuarial Tables			X	939	
Additional Child Tax Credit		X		972	8812
Adjusted Basis		X		551	
Adjustments to Income:	Alimony paid	X		504	
	Health savings accounts		X	553	
	IRAs, contributions to	X		590	
	Keogh plan, contributions to		X	560	
	Medical savings accounts	X		969	
	Moving expenses	X		521	
	Penalty for early withdrawal of savings	X		550	
	Self-employed health insurance		X	502	
	Self-employment tax	X		533	
Adoption assistance programs		X		968	
Adoption expenses:	Credit for	X		968	
	Medical expenses, before adoption	X		502	
Advance payments:	Child tax credit	X		972	
	Earned income credit	X		596/596SP	
	For sales from services		X	538	
Advertising expenses			X	535	
Age 59 1/2 rule		X		590	
Age 65 or older:	Standard deduction	X		501	
	Tax credit	X		524	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Air transportation of persons or property, excise tax			X	510	
Air travel facilities, excise tax			X	510	
Alcohol fuels credit			X	378	
Aliens:	Spouses		X	519	
	Tax obligations		X	519	
	Tax treaties, US		X	901	
	Visitors to US		X	513	
	Withholding on nonresident		X	515	
	W-7, Application for ITIN	X		1915	
Alimony		X		504	
Allocated tips			X	531	
Alternative Depreciation System (ADS)			X	946	
Alternative Minimum Tax			X	929	
Amended Returns:	Within scope for FA tax return prep	X		2005 FAOPS	
Amortization			X	535	
Annuities:	Civil service	X		721/939	
	Estate and gift taxes		X		706 and 709 Inst.
	Joint and survivor	X		590	
	Loans from employer plans	X		575	
	Other than civil service	X		575	
	Ruling Request	X		939	
	Self-employed		X	560	
	Tax Treatment	X		575	
	Variable		X	575	
Apartment, Condominium, Cooperative:	Depreciation of		X	527	
	Owner's deductions, other than business or rental	X		530	
	Rental of		X	527	
Application procedures, exempt organizations			X	557	
Appreciation in value of property:	Charitable donation		X	526 / 561	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

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Armed forces:	Alien Status		X	519	
	Combat zone compensation	X		3	
	Combat zone forgiveness	X		3	
	Decedents	X		3	
	Dependency exemptions	X		3	
	Earned income tax credit	X		3	
	Extension of deadline	X		3	
	Filing returns	X		3	
	Home, sale of	X		3	
	Income taxes on death	X		3	
	Itemized deductions	specific deduction			
	Moving expenses	X		521	
	Tax liability	X		3	
	Taxable and nontaxable income	X		3	
	Transportation expenses of reservists		X	463	
	Travel expenses		X	3	
	Uniforms	X		3	
Assessments for local improvements	Personal Property	X		523 / 551	
At-risk rules			X	925	
Attorney fees:	Business expenses		X	535	
	Divorce	X		504	
	Investment expense, except in connection with investment interest deduction	X		529	
	Personal legal expenses	X		529	
Automobile expense:	Business		X	463	
	Charitable	X		526	
	Medical	X		502	
	Moving	X		521	
Aviation fuel, excise tax			X	510	
Awards and prizes		X		525	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Backup withholding		X		505	
Bad debts:	Business		X	535	
	Nonbusiness		X	550	
Bankruptcy			X	908	
Barter income		X		525	
Basis:	Adjusted	X		551	
	Bonds	X		551	
	Cost	X		551	
	Depreciable		X	551	
	Gifts	X		551	
	Inherited property		X	551	
	Intangible assets		X	551	
	Mutual funds	X		564	
	Other than cost		X	551	
	Rental property		X	551	
	S corporation stock		X	551	
	Stocks	X		551	
Below market loans			X	550	
Beneficiaries:	Annuity	X		575	
	Estate		X	559	
	Inheritance		X	525 / 559	
	IRA	X		590	
	Life insurance	X		525	
	Medical savings accounts	X		969	
Bingo games, exempt organizations			X	598	
Blindness:	Guide animals	X		502	
	Medical deduction for special schools and equipment	X		502	
	Standard deduction	X		501	
Blood donations		X		526	
Bonds:	Amortization of premium		X	550	
	Basis	X		550	
	Coupon, stripped		X	550	
	List of original issue discount		X	550	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Market discount		X	550	
	Original issue discount		X	550	
	State or local	X		550	
	Treasury	X		550	
	US savings	X		550	
	US savings, acquired from decedent	X		550	
	US savings, used for education	X		550	
Bonuses:	Direct sellers		X	911	
	Employee	X		525	
	Employer's deduction		X	535	
Books and records, business			X	583	
Braille materials		X		502	
Bribes and kickbacks			X	535	
Brokerage fees		X		550	
Buildings:	Depreciation of		X	946	
	Sale of business property		X	544	
Burial expenses		X		529	
	Estates		X		706 Inst.
Buses, highway use tax		X			2290 Inst.
Business:	Bad debt		X	535	
	Casualty losses		X	547	
	Expenses		X	535	
	Overseas		X	953	
	Sale of interest		X	544	
	Start-up costs		X	535	
	Taxes		X	535	
	Use of car		X	463	
	Use of home		X	587	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Cafeteria plans			X	15-B	
Calls and puts			X	550	
Campaign contributions:	Business Expense		X	535	
	Received		X	525	
Canadian tax treaty:	Contributions		X	526	
Cancellation of debt:	Bankruptcy		X	908	
	Effect on business		X	551	
	Farmers		X	225	
	Income		X	525	
	Insolvency		X	908	
	Qualified real property business indebtedness		X	334	
Cancellation of lease			X	521	
Capital expenditures:	Basis	X		551	
	Business		X	535	
	Medical expense	X		502	
Capital gain distributions		X		564	
Capital gains and losses		X		550	
Car expenses:	Business		X	463	
	Charitable	X		526	
	Depreciation		X	946	
	Medical	X		502	
	Moving	X		521	
Carrybacks and carryovers:	Capital loss	X		550	
	Charitable contributions		X	526	
	Foreign tax credit		X	514	
	General business credit		X	334	
	Investment interest expense		X	550	
	Net operating loss		X	536	
Cash method of accounting		X		538	
Cash transactions over \$10,000			X	1544	
Casualty losses			X	547	
Cellular phones			X	529	
Certificates of compliance		X		519	2063

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

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Charitable contributions		X		526	
Child:	Credit for care of	X		503	
	Divorced or separated parents	X		504	
	Exclusion of dependent care assistance benefits	X		503	
	Exemptions	X		501	
	Support payments	X		504	
	Investment income for minor children		X	550/17	
	Tax Credit	X		972	
Citizens abroad			X	54	
Civil Service Annuities:	Community property		X	555	
	Disability annuity	X		721	
	Retirement annuity	X		721	
	Survivors	X		721	
Clergy:			X	517	
	Earned income tax credit	X		596	
	Income		X	517	
	Self-employment tax		X	517	
	Social security		X	517	
Closing costs for personal residence		X		523	
Combat zone:		X		3	
	Compensation exclusion	X		3	
	Decedents	X		3	
	Extension of deadline	X		3	
	Filing returns	X		3	
	Telephone excise taxes		X	510	
Commercial fishermen			X	595	
Commissions:		X		550	
	Brokers	X		525 / 550	
	Direct sellers		X	911	
	Sale of home	X		523	
Community income and property		X		555	
Commuting		X		529	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Compensation:		X		525	
	Damages	X		525	
	Unemployment	X		525	
Computer, home			X	529	
Condemnations			X	544	
Contributions:	Appreciated property		X	526	
	Charitable, individuals	X		526	
	Charitable, non-cash	X		526	
	Coverdell ESAs	X		970	
	Medical Savings Accounts	X		969	
	Retirement plans	X		590	
	Valuation	X		561	
Convention expenses			X	463	
Conversion to rental property:	Personal home		X	527	
Cooperatives:	Interest payments	X		530	
	Owner's deductions	X		530	
	Rental		X	527	
Copyrights			X	946 / 544	
Corporations			X	542	
Cosmetic surgery		X		502	
Cost annuity		X		575 / 721	
Cost-of-living allowance		X		525	
Court, appeal to after examination		X		556	
Credits:	Adoption	X		968	
	Alcohol fuel		X	378	
	Aviation fuel		X	378	
	Child and dependent care	X		503	
	Child tax credit	X		972	
	Compressed natural gas		X	378	
	Diesel fuel		X	378	
	Disability, permanent and total	X		524	
	Earned income	X		596	
	Elderly, for	X		524	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

	Electric vehicle		X	535	
Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Empowerment zone employment		X	954	
	Estimated tax	X		505	
	Foreign tax		X	514	
	Gasahol blending		X	378	
	Gasoline		X	378	
	General business		X	334	
	Hope credit	X		970	
	Indian employment		X	954	
	Kerosene		X	378	
	Liberty zone business employee		X	954	
	Lifetime learning	X		970	
	Liquefied petroleum gas		X	378	
	Mortgage interest		X	936	
	New markets		X	954	
	Prior year minimum tax		X	542	
	Railroad retirement tax, overpaid	X		505	
	Retirement savings contributions	X		590	
	Social security tax, overpaid	X		505	
	Special motor fuels		X	378	
	Unified, estate and gift taxes		X	950	
	Welfare-to-work		X	954	
	Withholding tax	X		505	
	Work opportunity		X	954	
Custodial parent		X		501	
Custody		X		501	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Damaged property			X	547	
Damages:	Compensation for	X		525	
	Medical expenses	X		502	
	Severance	X		544	
Danger pay			X	516	
DC zone assets, exclusion of gains			X	954	
Deaf, guide dogs for		X		502	
Death benefits, accelerated			X	525	
Debts:	Bad debts		X	535 / 550	
	Canceled		X	908	
Decedents:	Final return	X		17	
	Other		X	559	
	Medical expenses	X		502	
Declining balance depreciation			X	946	
Deductions:	Convention expenses		X	463	
	Dental expenses	X		502	
	Disaster area losses		X	547	
	Educational expenses	X		970	
	Employee benefit programs		X	535	
	Employee business expenses		X	535	
	Entertainment expenses		X	463	
	Expenses of producing income	X		529	
	Fines, business		X	535	
	Fines, personal	X		529	
	Foreign housing cost		X	54	
	Foreign income taxes		X	514	
	Fringe benefits		X	525	
	Gambling losses (see misc. deductions)	X		529	
	Gift expenses		X	463	
	Home mortgage interest deduction	X		936	
	Interest expenses for business		X	535	
	IRA contributions	X		590	
	Itemized deductions, recovery of	X		525	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Keogh plan contributions		X	560	
	Legal expenses, business		X	535	
	Legal expenses, divorce	X		529	
	Legal expenses, personal	X		529	
	Meals		X	463	
	Meals and lodging furnished to employees		X	535	
	Medical savings accounts	X		969	
	Section 179 Deduction		X	946	
	Self-employed health insurance		X	502	
	Standard	X		501	
	Student loan interest	X		970	
	Taxes	X		530, 17	
	Teacher's classroom expenses	X		17	
Dental expenses		X		502	
Departing aliens		X		519	
Dependent care credit		X		503	
Dependents:		X		501	
	Medical expenses of	X		502	
	Social security numbers	X		501	
Depletion			X	535	
Deposits:	Corporate taxes		X	542	
	Employment taxes	X		15	
	Frozen, in connection with IRA rollover	X		590	
	Frozen, other		X	550	
	Loss on		X	529	
Depreciation			X	946	
Directors' fees		X		525	
Disability:	Civil service retirement	X		721	
	Income	X		525	
	Tax credit for elderly	X		524	
Disabled dependent care		X		503	
Disaster area losses			X	547	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Distributions:	Capital gains	X		550	
	Corporate		X	542	
	Coverdell ESAs	X		970	
	Estates		X	559	
	Individual retirement arrangements	X		590	
	Medical Savings accounts	X		969	
	Mutual funds	X		564	
	Partnership		X	541	
	Retirement plans	X		575 / 721	
	S corporations		X		1120S Inst.
Dividends:	Capital gain distributions	X		550	
	Children's		X	929	
	Estate		X	559	
	Exempt-interest	X		550 / 564	
	Mutual fund	X		564	
	Ordinary	X		550	
	Received, deduction for corporations		X	542	
	Reinvestment of,	X		550 / 564	
	S corporation		X		1120S Inst.
Divorced taxpayers:	Exemptions	X		504	
Domestic help		X		926	
Donations		X		526	
Drilling expenses for oil, gas, and geothermal wells			X	535	
Drug expenses		X		502	
Dual status tax year			X	519	
Dues		X		529	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Earned income:	Advance payment	X		596	
	Foreign		X	54	
	Tax credit	X		596	
Easement:	Main home	X		523	
	Other		X	551	
Education:	Expenses	X		970	
	Savings bond program	X		550	
	Scholarships and fellowships	X		970	
	State tuition programs	X		970	
	Student credits-Hope, lifetime learning	X		970	
	Student loan interest deduction	X		970	
Elderly, credit for		X		524	
Electric vehicle tax credit			X	535	
Embezzlement, income		X		525	
Employee benefit programs			X	15-B	
Employee business expenses	see specific expense				
Employees, defined		X		15-A	
Employer identification number		X		1635	
Employer-paid:	Accident and health insurance	X		502	
	Adoption expenses	X		968	
	Dependent care	X		503	
	Education	X		970	
Employment abroad			X	54	
Employment agency fees		X		529	
Employment taxes		X		15 / 926	
Empowerment zones			X	954	
Enterprise communities			X	954	
Entertainment expenses			X	463	
Environmental cleanup costs			X	535	
Equitable relief		X		971	
Estate and gift taxes			X	950	
Estates and trusts, income from			X	559	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Estimated tax:	Individual	X		505	
	Other		X	various	
	Penalty for underpayment	X		505	2210
Examination of returns:		X		1 / 556	
Excess accumulations, IRA		X		590	
Excess contributiions, IRA:	Current return	X		590	
	Delinquent return	X		590	
Exchanges of property			X	544	
Excise taxes:	Highway-use tax	X			2290 Inst.
	Other		X	510	
Exclusion of:	Capital gains from DC zone assets		X	954	
	Employer-provided dependent care	X		503	
	Employer-provided educational assistance	X		970	
	Gain on sale of home	X		523	
	Income earned abroad		X	54	
	U.S. Possessions		X	570	
Executors of estates	Decedent's final return	X		17	
	Other		X	559	
Exempt income		X		525	
Exempt-interest dividends		X		550	
Exempt organizations			X	557	
Exemption from withholding		X		505	
Exemptions		X		501	
Extension of time to file tax return:	Corporations		X	542	
	Estate		X	950	
	Estate, income		X	559	
	Gift		X	950	
	Income, individual	X		501	
	Living abroad	X		501	
	Members of armed forces	X		501	
	Partnerships		X	541	
	S corporations		X		1120S Inst.

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Fair market value:	Charitable contributions	X		561 / 526	
	Defined	X		551 / 561	
	Mutual funds	X		564	
Farmers and farming			X	225	
Federal insurance contributions act (FICA):		X		15	
	Clergy and religious workers		X	517	
Federal unemployment tax (FUTA)		X		15	
Fees:	Appraisal, main home	X		530	
	Appraisal, charitable contribution		X	526 / 561	
	Check-writing	X		529	
	Club dues and memberships	X		529	
	Commitment		X	535	
	Directors		X	525	
	Investment	X		529	
	Legal	X		529	
	License	X		529	
	Service, broker	X		550	
Fellowships		X		970	
Fiduciaries			X	559	
Filing requirements:	Corporations		X	542	
	Investment income for minor children		X	550/17	
	Dependents	X		501	
	Employee benefit plans		X	1004	
	Estates		X		706 Inst.
	Excise taxes, highway-use	X			2290 Inst.
	Excise taxes, other		X	510	
	Exempt organizations		X	557	
	Gift taxes		X		709 Inst.
	Individual income tax	X		501	
	IRA	X		590	
	Partnerships		X	541	
	S corporations		X		1120S Inst.
Filing status		X		501	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Final return, individual		X		17	
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First-in first-out (FIFO) inventory method			X	538	
Fishermen, commercial			X	595	
Fishing expenses			X	595	
Fixing-up expenses, home		X		523	
Foreclosures			X	544	
Franchises			X	544	
Fraternal societies, contributions to		X		526	
Fringe benefits:	Taxable/nontaxable to employee	X		525	
	Withholding	X		15	
Fuel tax credit or refund			X	378	
Fulbright grants		X		970	
Funeral expenses:	Estates		X	559	
	Individuals	X		529	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Gambling losses		X		529	
Gambling winnings		X		525	
Gas guzzler excise tax			X	510	
Gasahol tax, credit or refund			X	378	
Gasoline excise taxes			X	510	
Gasoline tax, credit or refund			X	378	
General business credit			X	334	
General rule, annuities			X	939	
Gift expenses			X	463	
Gift tax			X	950	
Gifts, received		X		525	
Goodwill			X	946	
Grants		X		970	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

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Health insurance		X		502	
Health savings account			X	553	
Hearing aids		X		502	
Highway-use tax		X			2290 Inst.
Hope credit		X		970	
Hospital insurance (medicare)		X		15 / 502	
Household employers		X		926	
Housekeeper, child care		X		503	
Housing allowances			X	517	
HR 10 plans			X	560	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

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Identification numbers:	Adoption	X		968	
	Aliens	X		1915	
	Employer	X		1635	
	ERISA		X	1004	
	Practitioner	X			W-7P
	Social Security	X		501	
Improvements and repairs:	Assessments for, main home	X		530	
	Business property		X	535	
	Depreciation		X	946	
	Home	X		530	
	Rental property		X	527	
	Selling main home	X		523	
Inclusion amount			X	463	
Income tax withholding		X		505	
Indian employment credit			X	954	
Indian reservations, depreciation			X	954	
Individual retirement arrangements (IRAs):	Credit for contributions to	X		590	
	Deemed		X	590	
	Penalty, early distribution	X		590	
	Penalty, excess accumulation	X		590	
	Penalty, excess contributions on current year returns	X		590	
	Penalty, excess contributions on delinquent returns	X		590	
	Roth, contributions	X		590	
	Roth, conversions	X		590	
	Roth, distributions	X		590	
	Roth, excess contributions on current year returns	X		590	
	Roth, excess contributions on delinquent returns	X		590	
	Roth, recharacterization	X		590	
	Roth, rollovers	X		590	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Traditional, contributions	X		590	
	Traditional, deduction for contributions	X		590	
	Traditional, required minimum distributions	X		590	
	Traditional, rollovers	X		590	
	Traditional, taxability of distributions	X		590	
	Trustee fees	X		529	
Innocent spouse relief		X		971	
Installment:	Obligations, disposition of		X	537	
	Payments, estate tax		X		706 Inst.
	Payments, highway-use tax	X			2290 Inst.
	Sales		X	537	
Insurance:	Accident and health	X		502	
	Business, deductible and nondeductible premiums		X	535	
	Casualty losses		X	547	
	Group-term life	X		15 / 525	
	Health	X		502	
	Home	X		529	
	Interest on policy	X		550	
	Life	X		525	
	Long-term care	X		502	
	Malpractice		X	529	
	Medical	X		502	
	Medical for self-employed		X	502	
	Thefts		X	547	
Interest income:	Below-market loans		X	550	
	Children under 14 with over \$1,500 of		X	929	
	Education savings bond program	X		550 / 970	
	General	X		550	
	Original Issue Discount		X	550	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Interest expense:	Below-market interest rate loans		X	535	
	Business		X	535	
	Capitalization of		X	535	
	Home mortgage	X		936	
	Investment		X	550	
	Prepaid interest, home mortgage	X		530	
International boycott			X	514	
Interrelated computations, estate and gift taxes			X	904	
Interview expenses:	Business		X	535	
	Job search	X		529	
	Reimbursed		X	525	
Inventories			X	538	
Investment:	Annuity contract		X	575	
	Clubs		X	550	
	Counsel fees	X		550	
	Expenses, except in connection with investment interest deduction	X		529	
	Interest, expense		X	550	
	Interest, income	X		550	
Involuntary conversions			X	554	
Itemized deduction recoveries		X		525	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Job:	Empowerment zone employment credit		X	954	
	Expenses of looking for a new job	X		529	
	Indian employment credit		X	954	
	Moving expenses	X		521	
	Transportation expenses		X	463	
	Travel expenses		X	463	
	Welfare-to-work credit		X	954	
	Work opportunity credit		X	954	
Joint and survivor annuities			X	575	
Joint return:	Decedent and surviving spouse	X		17	
	Filing	X		501	
	Nonresident aliens		X	519	
	Signing	X		17	
Jury Duty Fees		X		525	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Keogh plans			X	560	
Kerosene tax credit			X	378	
Kerosene excise tax			X	510	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Last-in first-out (LIFO) inventory method			X	538	
Leases, cars			X	463	
Legal expenses		X		529	
License fees		X		529	
Lifetime learning credit		X		970	
Like-kind exchanges			X	544	
Limits:	Business meals		X	535	
	Casualty, disaster, theft loss deductions		X	547	
	Charitable contribution deductions, cash	X		526	
	Depreciation of business car		X	946	
	Education credits	X		970	
	Entertainment expense		X	463	
	Home mortgage interest deduction	X		936	
	IRA contributions and deductions	X		590	
	Section 179 deduction		X	946	
Liquidation:	Distributions in		X	550	
Listed property			X	946	
Livestock, raised			X	225	
Loan origination fees (points)		X		936	
Loans, interest on:	Below market		X	525	
	Business expense		X	535	
Lobbying expenses:			X	529	
	Exempt organizations		X	557	
Lockout and strike benefits		X		525	
Lodging and meals furnished to employees, income		X		525	
Long-term care	Medical	X		502	
Long-term gains and losses		X		550	
Losses:	Abandonment		X	554	
	At-risk limits		X	925	
	Bad debt		X	535 / 550	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Business expenses		X	535	
	Business property		X	544	
	Casualty		X	547	
	Condemnations		X	544	
	Deposits		X	529	
	Disaster		X	547	
	Estate		X	559	
	Exchange of property		X	544	
	Gambling	X		529	
	Home, sale of	X		523	
	Involuntary conversions		X	544	
	IRA investments	X		590	
	Mutual funds	X		564	
	Net operating		X	536	
	Options		X	550	
	Partnerships		X	541	
	Passive activity limits		X	925	
	Recovery in a later year, wages or salary	X		525	
	Related party transactions		X	550	
	Rental		X	527	
	Reporting	X		550	
	S corporations		X		1120S Inst.
	Sales and other dispositions	X		550	
	Section 1231		X	544	
	Section 1244 stock		X	550	
	Small business corporation		X	550	
	Straddles		X	550	
	Thefts		X	547	
	Wash sales rules		X	550	
	Worthless securities		X	550	
Lump-sum payments:	Civil service annuities		X	721	
	Employees' plan		X	575	
	Retirement annuities		X	575	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Rollover, tax-free	X		575 / 590	
	Special 5-year or 10-year tax options		X	575	
	Wages	X		525	
	Withholding on	X		15 / 505	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Main home		X		523	
Meals and lodging:	Business travel		X	463	
	Charitable travel	X		526	
	Furnished to employees		X	535	
	Medical expenses	X		502	
	Moving expenses	X		521	
	Per diem rates		X	1542	
	Standard meal allowance		X	463	
	Taxability of reimbursements		X	525	
Medical reimbursement plans			X	15-B	
Medical expenses:	Decedent	X		502 / 559	
	Guide dogs for blind and deaf	X		502	
	Insurance for self-employed		X	502	
	ARCHER Medical Savings Accounts	X		969	
	Medicare	X		502	
	Reimbursement	X		502	
Medical savings accounts		X		969	
Medicare tax		X		15	
Mileage allowances:	Business car		X	463	
	Charitable contributions	X		526	
	Medical expenses	X		502	
	Moving expenses	X		521	
Military personnel	See armed forces				
Minimum distributions:	IRAs	X		590	
	Retirement plans	X		575	
Ministers			X	517	
Miscellaneous deductions	See miscellaneous deduction list				
Modified Adjusted Gross Income	See specific tax topic				
Mortgage assistance payments			X	936	
Mortgage credit certificates			X	936	
Motor fuels excise tax, special			X	510	
Moving expenses:		X		521	
Multiple support agreement		X		501	
Municipal bonds		X		550	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Mutual funds:		X		564	
	Allocated expenses	X		529	
	Nonpublically offered		X	529	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Net operating losses			X	536	
Non-accountable plan			X	463	
Nonbusiness bad debt			X	550	
Nondeductible contributions, IRA		X		590	
Nonresident aliens			X	519	
Nonresident US citizens			X	54	
Nontaxable exchanges			X	544	
Notes, interest on		X		550	
Nursing services		X		502	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Office expenses			X	535	
Office in home			X	587	
Oil and gas property:	Depletion		X	535	
	Drilling and development expenses		X	535	
Operating loss, net			X	536	
Options, employee stock			X	550	
Original Issue Discount (OID)			X	550 / 1212	
Out-of-pocket expenses, contributions		X		526	
Ozone depleting chemicals excise tax			X	510	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Parking fees and tolls			X	463	
Partners and partnerships			X	541	
Passive activities			X	925	
Patents			X	946 / 544	
Peace Corps		X		525	
Penalties:	Accuracy related	X		17	
	Deductibility	X		535	
	Early withdrawal of savings	X		550	
	Estimated tax, underpayment of	X		505	
	Excessive credit or refund claimed		X	378	
	Failure to file	X		17	
	Failure to pay	X		17	
	Failure to report large cash payments		X	1544	
	False or fraudulent claims		X	378	
	Frivolous return	X		17	
	Information reporting	X			W-2 and 1099 Inst.
	IRAs	Individual Retirement Arrangement			
	Overstating the value of donated property		X	526	
	Tax deposits not made on time	X		15	
	Trust fund recovery	X		15	
	Underpayment of estimated tax		X	505	
Pensions:	Civil service	X		721	
	Loans from employer plans	X		575	
	Lump-sum distributions	X		575	
	Other than civil service	X		575	
	Self-employed, retirement plans for the		X	560	
	SIMPLE IRA plan		X	560 / 590	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Simplified employee pension (SEP)		X	560 / 590	
	Small business, retirement plans for		X	560	
	Tax-sheltered annuity plans	X		571	
	Taxation of	X		575	
	Withholding on	X		15-A / 505	
Per diem allowances			X	1542	
Performing artists expenses			X	529	
Permanent and total disability:	Credit	X		524	
	Defined	X		524	
Personal exemption		X		501	
Personal injury, damages		X		525	
Physical presence test			X	519	
Points		X		523	
Political Contributions		X		529	
Premature distributions:	IRA	X		590	
	Qualified plan	X		560	
	Pension plan	X		575	
Prepaid:	Business expenses		X	535	
	Interest, personal	X		17 / 936	
	Medical insurance	X		502	
	Mortgage interest	X		936	
Private foundations			X	557	
Prizes and awards		X		525	
Professional accreditation		X		529	
Professional expenses	see specific expense				
Prompt assessment, request for			X	559	
Protective clothing		X		529	
Public assistance payments		X		525	
Public safety officer's benefits			X	525	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Qualified domestic relations order (QDRO)		X		504	
Qualified plans		X		560	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Railroad retirement benefits:	Tier 1	X		915	
	Tier 2		X	575	
Real estate investment trust (REIT)			X	550	
Real estate mortgage investment conduit (REMIC)			X	550	
Real estate taxes		X		530	
Rebates		X		525	
Recapture of depreciation			X	544	
Records and recordkeeping requirements:	Car expenses		X	463	
	Charitable contributions	X		526	
	Employee's business expenses		X	463	
	Employment taxes, household employers	X		926	
	Entertainment		X	463	
	Excise taxes, highway-use tax	X			2290 Inst.
	Excise taxes, other		X	510	
	Gambling	X		529	
	Gifts, business		X	463	
	Home ownership	X		530	
	Individuals	X		552	
	Listed property		X	946	
	Medical	X		502	
	Small business		X	583	
	Tip income	X		531	
	Travel		X	463	
Recoveries:	Bad debt		X	535	
	Income	X		525	
	Itemized deductions	X		525	
	Tax refunds	X		525	
Recovery property:			X	946	
	Disposition of		X	544	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Refund feature, annuities			X	939	
Refunds:	Decedent	X		17	
	Excise taxes, highway-use tax	X			2290 Inst.
	Excise taxes, other		X	510	
	Net operating loss		X	536	
	State income tax	X		525	
Reimbursements and allowances:	Accountable plan		X	463	
	Car expenses		X	463	
	Casualty or theft losses		X	547	
	Employee's expenses		X	463	
	Involuntary conversions		X	544	
	Medical expenses	X		502	
	Moving expenses	X		521	
	Nonaccountable plan		X	463	
	Travel, transportation		X	463	
Reinvested dividends		X		550 / 564	
Relatives, payments to for child or dependent care		X		503	
Religious organizations, contributions to		X		526	
Religious workers, social security for			X	517	
Relocation payments			X	521	
REMICs			X	550	
Rental:			X	527	
	Temporary, sale of main home	X		523	
Repairs and improvements:	Assessments for, main home	X		530	
	Business property		X	535	
	Depreciation		X	946	
	Home	X		530	
	Rental property		X	527	
	Selling main home	X		523	
Repayment of items previously reported as income		X		525	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Replacement period:	Home	X		523	
	Involuntary conversions		X	544	
Repossessions			X	537	
Required distributions:	IRAs	X		590	
	Retirement plans	X		575	
Research and experimentation expenses			X	535	
Research expenses of professors		X		529	
Residence test, bonafide			X	54	
Retained earnings			X	542	
Returns:	Child's under 14 with over \$1,500 investment income		X	929	
	Corporation		X	542	
	Decedent	X		17	
	Employment tax	X		15	
	Estate		X		706 Inst,
	Estate, income		X	559	
	Excise, highway-use tax	X			2290 Inst.
	Excise, other		X	510	
	Exempt organization business income tax		X	598	
	Gift		X		709 Inst.
	Highway-use tax	X			2290 Inst.
	Individual, final	X		17	
	Information (Forms W-2, 1099, etc.)	X			W-2, 1099 Inst.
	Nonresident alien		X	519	
	Partnership		X	542	
	Political activity		X	557	
	S corporations		X		1120-S Inst.
Rollover of gain from sale of securities			X	550	
Rollovers to an IRA		X		590	
Royalty income			X	525	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Sailing permit		X		519	1040C / 2063
Salaries		X		525	
Sales:	Basis	X		551	
	Basis, Inherited property		X	551 / 559	
	Basis, Nontaxable exchanges		X	551	
	Basis, Taxable exchanges		X	551	
	Business property		X	544	
	Deprecible property		X	544	
	Foreign move		X	54	
	Holding period	X		550	
	Home	X		523	
	Installment		X	537	
	Investment property	X		550	
	Like kind		X	550	
	Mutual funds	X		564	
	Nonresident aliens		X	519	
	Nontaxable exchanges		X	544	
	Partnership interests		X	541	
	Passive activity interests		X	925	
	Patents and copyrights		X	544	
	Personal items	X		550	
Sales tax, personal		X		17	
Salvage value			X	544 / 547	
Savings account interest		X		550	
Savings bonds, US		X		550	
Savings incentive match plans for employees (SIMPLE) plans:	Treatment by employees		X	590	
Schedule D (capital gain) tax computation		X		1040 Sch. D Inst.	
	Section 1231 gains and losses		X	544	
	Section 1244 stock		X	550	
	Section 1245 property		X	544	
	Section 1250 real property		X	544	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Section 1256 contracts		X	550	
Scholars and scholarships		X		970	
Scrip dividends			X	550	
Section 179 expense deduction			X	946	
Section 401(k) plans	Contributions	X		575	
	Distributions	X		575	
	Rollovers	X		590	
Section 501(c)(3) organizations:			X	557	
	Contributions to	X		526 / 561	
Section 1231 gains and losses			X	544	
Section 1244 stock			X	550	
Section 1245 property			X	544	
Section 1250 real property			X	544	
Section 1256 contracts			X	550	
Securities, worthless			X	550	
Self-employed medical insurance			X	502	
Self-employed, medical savings account	ARCHER Medical Savings	X		502	
Self-employed, retirement plans for the			X	560	
Self-employment contribution act (SECA):	Clergy and religious workers		X	517	
Self-employment income:	Except schedule C-EZ		X	533	
	Clergy		X	517	
Self-employment tax:		X		505, 533	
	Exemption from		X	517	
Selling expenses:	Home, sale of	X		523	
Separated spouses:		X		504	
	Community property states		X	555	
Separate maintenance decree		X		504	
Separation agreement, alimony		X		504	
Series E, EE, H, HH, and I bonds		X		550	
Settlement costs, personal residence		X		523	
Severance damages			X	544	
Severance pay		X		525	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Sewer assessments, basis		X		551	
Short sale of stock			X	550	
Short tax year			X	538	
Short-term gains and losses		X		550	
Sick pay:	Reporting	X		525	
	Tax withholding on	X		15	
SIMPLE IRAs:	Treatment by employee		X	590	
SIMPLE retirement plans			X	560	
Simplified employee pension (SEP)			X	535 / 560 / 590	
Simplified method, pensions		X		575	
Small business investment company stock			X	550	
Small business, record-keeping for a			X	583	
Small business stock			X	550	
Social security and Medicare:	Aliens		X	519	
	Benefits	X		915	
	Christian science tax professionals		X	517	
	Church employees		X	557	
	Clergy, religious workers		X	517	
	Household workers	X		926	
	SSN for dependents	X		501	
	SSN for earned income credit	X		596	
	Taxable benefits	X		915	
	Taxes	X		915	
	Withholding on benefits	X		915	
	Withholding requirements	X		15 / 15-A	
Sole proprietorship, sale of			X	544	
Special depreciation allowance			X	946	
Specialized small business investment company			X	550	
Sporting events, college, charitable		X		526	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Spouse:	Alien		X	519	
	Business expenses for		X	463	
	Child and dependent care credit	X		503	
	Divorced	X		504	
	Exemption for	X		501	
	IRA for	X		590	
	Medical expenses of	X		502	
	Surviving	X		17	
Standard deduction		X		501	
Standard meal allowance		X		463	
Standard mileage rate:	Business		X	463	
	Charitable	X		526	
	Medical	X		502	
	Moving	X		521	
Start-up costs, amortization			X	535	
State or local bonds, income from		X		550	
State income tax refunds		X		525	
State or local income taxes, personal		X		17	
State or local transfer taxes, personal		X		17	
Stock:	Basis	X		550	
	Charitable donation of		X	526 / 561	
	Distribution of	X		550	
	Dividends	X		550	
	Employee options		X	550	
	Exchange of (trades)		X	544	
	Identifying	X		550	
	Investment income and expense	X		550	
	Mutual funds	X		564	
	Options		X	550	
	Sale of	X		550	
	Short sales		X	550	
	Small business		X	550	
	Splits	X		550	
	Wash sales		X	550	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Worthless		X	550	
Straddles			X	550	
Street assessment		X		551	
Strike and lockout benefits		X		525	
Students:	Charitable contribution for expenses of	X		526	
	Credits - Hope, lifetime learning	X		970	
	Exemptions	X		501	
	Interest paid on loans	X		970	
	Scholarships	X		970	
Subchapter C corporations			X	542	
Subchapter S corporations			X		1120S Inst.
Subscriptions, professional journals		X		529	
Substantiation:	Appraisals, donated property	X		561 / 526	
	Car expenses		X	463	
	Casualty or theft losses		X	547	
	Entertainment expenses		X	463	
	Gambling losses	X		529	
	Gift expenses		X	463	
	Travel, transportation		X	463	
Supplemental unemployment benefits		X		525	
Support, decree of		X		504	
Support of dependents		X		501	
Survivor:	Annuities	X		575	
	Of federal employee	X		721	
	Of federal retiree	X		721	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Tangible property, depreciation of			X	946	
Tax computation		X		550	
Tax-exempt:	Bond financing		X	954	
	Expenses of producing income	X		529	
	Interest	X		550	
	Mutual funds	X		564	
	Organizations		X	557	
	Scholarship	X		970	
Tax-free exchanges			X	544	
Tax penalties, underpayment of estimated tax		X		505	
Tax preparation		X		529	
Tax-sheltered annuities		X		571	
Tax shelters			X	550	
Tax withholding	see withholding				
Taxable estate			X		706 Inst.
Taxable gift			X		709 Inst.
Teachers, classroom expenses		X		17	
Telephone:	Cellular		X	529	
	Excise tax		X	510	
	Residential	X		529	
Ten-year averaging, lump-sum pensions		X		575	
Timber, coal, and iron ore			X	535	
Tips:		X		531	
	Allocated		X	531	
Tools			X	529	
Trademarks and trade names			X	535	
Transportation and travel expenses:	Business		X	463	
	Charitable	X		526	
	Educational	X		529	
	Employee		X	463	
	Investment-related		X	550	
	Medical	X		502	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
	Moving	X		521	
	Reimbursements		X	463	
	Rental		X	527	
	Reservists		X	463	
Treasury bills, bonds, and notes			X	550	
Treaties, tax			X	901	
Trucks:	Highway-use tax	X			2290 Inst.
	Retail excise tax		X	510	
Trusts			X		1041 Inst.
Tuition and fees deduction		X		970	
Tuition reduction		X		970	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Underpayment penalty, estimated tax:	Form 1040ES	X		505	
	Form 2210	X		505	
Undistributed capital gains		X		550 / 564	
Unemployment compensation:	Taxability of	X		525	
	Withholding on	X		505	
Unemployment tax (FUTA)		X		15	
Uniforms		X		529	
Union:	Assessments	X		529	
	Benefits	X		525	
	Dues	X		529	
US court of federal claims		X		556	
US court of appeals for the federal circuit		X		556	
US district court		X		556	
US tax court		X		556	
Utilities expense, personal		X		529	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Vacation homes:	Interest expense	X		523	
	Rental of		X	527	
Valuation:	Casualty or theft losses		X	547 / 584	
	Charitable contributions	X		526 / 561	
	Condemnation		X	544	
	Employer-provided car		X	535	
	Estate		X		706 Inst.
	Gifts		X		709 Inst.
	Inventories		X		538
Value, fair market, defined:		X		551	
Vandalism loss			X	547	
Vehicles, heavy:	Highway-use tax	X			2290 Inst.
Veterans' benefits:	Income	X		525	
	Educational	X		970	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Topic	Sub-Topic	In Scope	Out of Scope	Pub Reference	Form Reference
Wage bracket method of withholding		X		15-A	
Wages		X		525	
Wash sales			X	550	
Welfare benefits		X		525	
Welfare-to-work credit			X	954	
Withholding:	Backup	X		505	
	Correct	X		919	
	Credit for	X		505	
	Employer information, reporting requirements	X		15	
	Exemption from	X		505	
	Forms W-2, W-2C, W-4, or W-5	X		505	
	Forms W-4P, W-4S	X		505	
	Gambling winnings	X		505	
	Household employees	X		926	
	IRA distributions	X		575	
	Methods	X		15 / 15-A	
	Nonresident aliens		X	515	
	Pensions and annuities	X		505	
	Salaries	X		505	
	Sick pay	X		505	
	Social security benefits	X		505	
	Tips	X		505	
	Unemployment compensation	X		505	
	Wages	X		505	
Work clothes		X		529	
Work opportunity credit			X	954	
Workers' compensation insurance		X		525	
Worthless debts			X	535 / 550	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Caution: If the deduction is not covered in Pub. 529, then it is out of scope.

Topic	In Scope	Out of Scope
Accreditation fee	X	
Adoption expenses	X	
Appraisals		X
Artists, performing		X
Bad debt, business		X
Bond premium		X
Breach of contract damages	X	
Bribes		X
Burial expenses	X	
Campaigning, expenses of	X	
Capital expenses	X	
Casualty loss		X
Chamber of commerce, dues	X	
Check-writing fees	X	
Clerical help		X
Clothes, protective	X	
Clothes, work	X	
Commuting expenses	X	
Computer		X
Contributions, political	X	
Contributions, relief fund	X	
Contributions, unemployment fund		X
Deposits, loss of		X
Depreciation		X
Dividend reinvestment plan, service charges	X	
Dues	X	
Education expenses	X	
Employment agency fees	X	
Employment contract, breach of	X	
Entertainment		X
Estate, excess deductions		X
Estate, federal tax		X
Fees to collect dividends	X	
Fees to collect interest	X	

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Fines	X	
Form 2106		X
Form 2106-EZ		X
Form 4562		X
Funeral expenses	X	
Gambling losses	X	
Gifts expense		X
Government officials		X
Health spa fees	X	
Hobby expenses		X
Home, insurance on	X	
Home, loss on sale of	X	
Home office		X
Home security system	X	
Caution: If the deduction is not covered in Pub. 529, then it is out of scope.		
Topic	In Scope	Out of Scope
Impairment-related work expenses	X	
Income aid payment, repayment of	X	
Insurance, business liability		X
Insurance, homeowner's	X	
Insurance, life	X	
Insurance, malpractice		X
Insurance, personal disability	X	
Investigation of crime		X
Investment fees and expenses	X	
IRA, trustee's fees for	X	
Job search	X	
Journals, professional	X	
Kickbacks		X
Legal expenses	X	
Licenses	X	
Lobbying		X
Loss, casualty		X
Loss, gambling	X	
Loss, hobby		X
Loss, home, furniture, personal car	X	

In Scope / Out of Scope
Alphabetical List by Topic
Tax Law Questions

Loss, misplaced cash or property	X	
Loss on deposits		X
Loss, theft		X
Magazines, trade	X	
Malpractice insurance		X
Meals		X
Medical exams	X	
Meetings, stockholder's	X	
Mutual funds, allocated expenses	X	
Mutual funds, nonpublically offered	X	
Office expense		X
Outplacement agency fees	X	
Passport	X	
Penalties	X	
Pension, unrecovered investment in	X	
Performing artists		X
Personal living expenses	X	
Political contributions	X	
Premium on bonds	X	
Professional accreditation	X	
Professor's research expenses	X	
Relief fund contributions	X	
Repayment, claim of right	X	
Repayment of income previously reported as taxable	X	
Repayment of income aid payment	X	
Repayment of social security benefits	X	
Reputation, expenses to enhance	X	
Research expenses of professors	X	

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Topic	In Scope	Out of Scope
Resume expense	X	
Safe deposit box	X	
Security system, home	X	
Seminars, investment related	X	
Service charges, dividend reinvestment plan	X	
Statutory employee, expenses of		X

In Scope / Out of Scope
 Alphabetical List by Topic
 Tax Law Questions

Stockholders' meetings	X	
Supplies, work	X	
Tax preparation expense	X	
Tax-exempt income expenses	X	
Telephone, cellular		X
Telephone, residential service	X	
Theft loss		X
Tools, work		X
Transportation		X
Travel		X
Unemployment benefit fund	X	
Uniforms, military	X	
Union dues	X	
Work clothes	X	
Work, impairment-related expenses	X	
Work, supplies	X	
Work, tools	X	